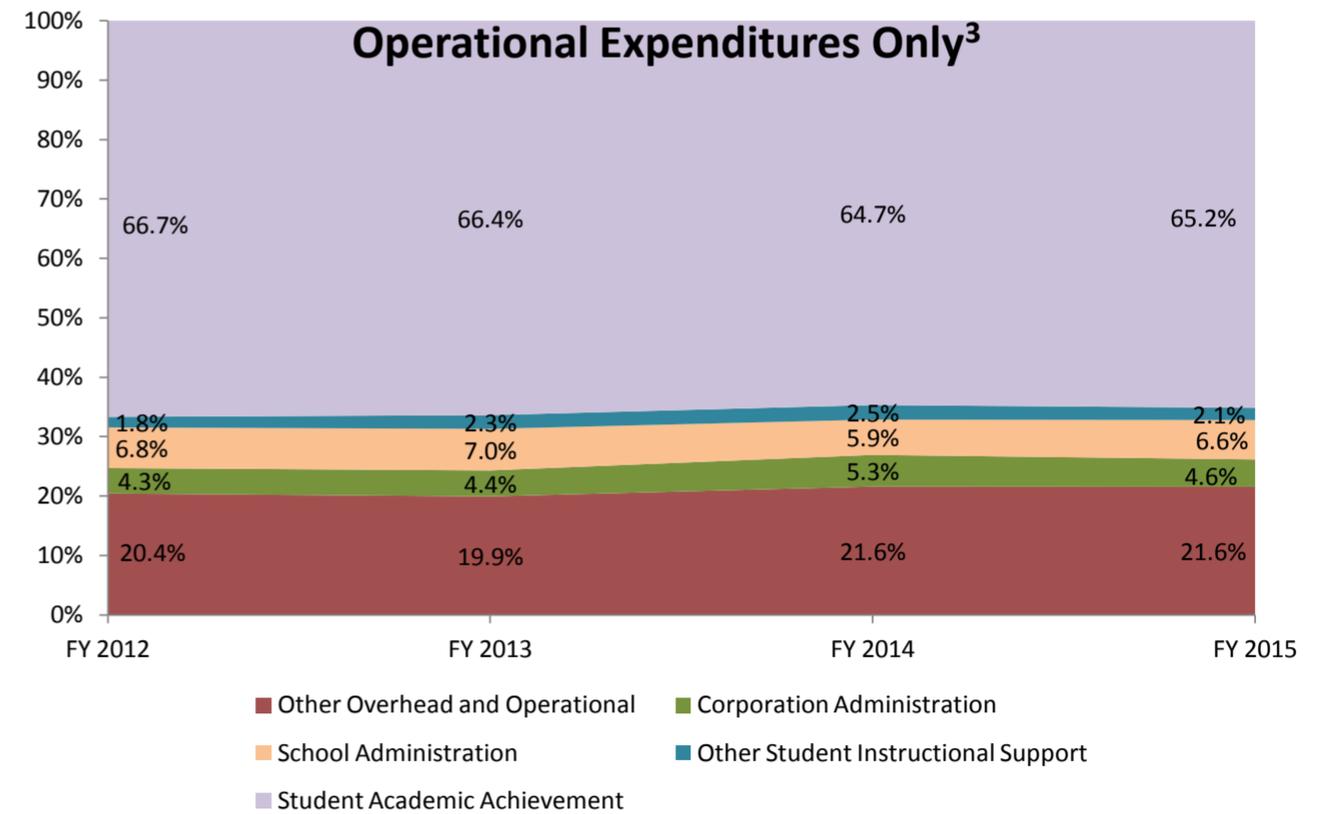
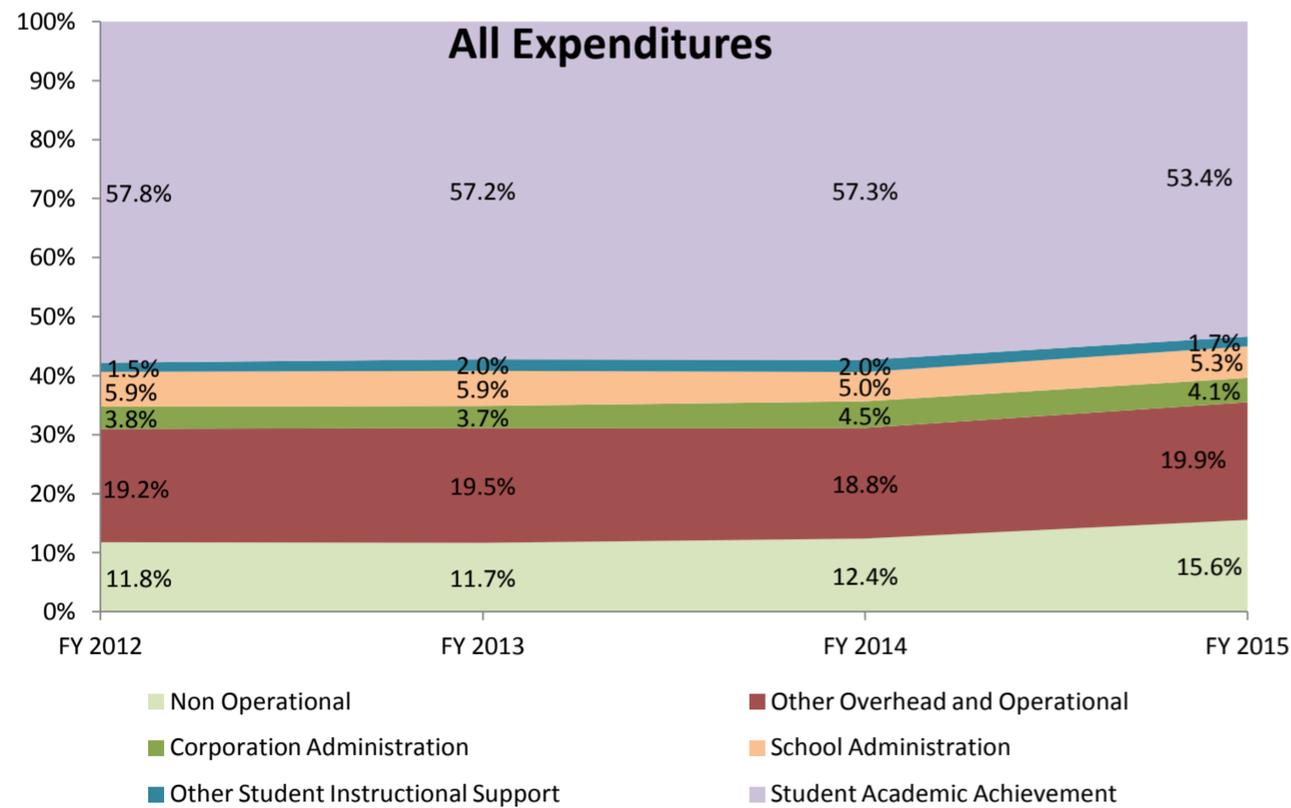


School Corporation Expenditures by Account
Biannual Financial Report Data
Rising Sun-Ohio Co Com (6080)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,013,256	65.2%	\$5,363,782	59.8%	\$5,067,085	57.8%	\$5,262,909	57.2%	\$5,203,229	57.3%	\$4,716,981	53.4%
Student Instructional Support	\$557,118	7.2%	\$650,572	7.2%	\$651,965	7.4%	\$727,346	7.9%	\$635,397	7.0%	\$619,396	7.0%
Total	\$5,570,374	72.4%	\$6,014,354	67.0%	\$5,719,050	65.3%	\$5,990,255	65.1%	\$5,838,626	64.3%	\$5,336,376	60.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,757,234	22.9%	\$1,980,625	22.1%	\$2,012,937	23.0%	\$2,132,937	23.2%	\$2,110,042	23.3%	\$2,125,993	24.1%
Non Operational	\$362,287	4.7%	\$981,620	10.9%	\$1,032,259	11.8%	\$1,073,429	11.7%	\$1,124,874	12.4%	\$1,375,552	15.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,119,520	27.6%	\$2,962,245	33.0%	\$3,045,196	34.7%	\$3,206,366	34.9%	\$3,234,916	35.7%	\$3,501,545	39.6%

Grand Total	\$7,689,894	\$8,976,599	\$8,764,246	\$9,196,620	\$9,073,542	\$8,837,921
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Rising Sun-Ohio Co Com (6080)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$223,906	\$186,688	\$185,873	NA	-17.0%	-0.4%
11100	Regular Programs	Elementary	\$1,987,158	\$2,451,592	\$2,285,859	\$2,195,507	10.5%	-10.4%	-4.0%
11300	Regular Programs	High School	\$680,175	\$979,831	\$708,042	\$670,535	-1.4%	-31.6%	-5.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$128,548	\$226,031	\$217,900	NA	69.5%	-3.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,468	\$73,994	\$64,854	\$79,139	33.1%	7.0%	22.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$60,851	\$81,150	\$59,924	\$58,122	-4.5%	-28.4%	-3.0%
11630	Regular Programs	Alternative Education Programs - High School	\$13,000	\$0	\$14,400	\$11,950	-8.1%	NA	-17.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$30,549	\$38,843	\$11,532	NA	-62.3%	-70.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$50,188	\$193,522	\$155,782	\$141,426	181.8%	-26.9%	-9.2%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$248,774	\$0	\$0	\$0	NA	NA	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$402,337	\$449,775	\$451,881	NA	12.3%	0.5%
12510	Special Programs	Culturally Different - Communication Disorders	\$29,026	\$74,337	\$73,078	\$79,913	175.3%	7.5%	9.4%
12610	Special Programs	Learning Disability	\$75,242	\$0	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$7,907	\$33,724	\$39,979	NA	405.6%	18.5%
14100	Summer School Programs	Elementary	\$14,635	\$51,732	\$11,957	\$6,025	-58.8%	-88.4%	-49.6%
14300	Summer School Programs	High School	\$66,194	\$0	\$2,929	\$10,535	-84.1%	NA	259.7%
16100	Remediation	Remediation Testing	\$25,762	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$14,942	\$8,252	\$3,885	NA	-74.0%	-52.9%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$5,292	\$4,296	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$174,003	\$143,942	\$113,563	\$111,623	-35.8%	-22.5%	-1.7%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$201,424	\$259,794	\$271,668	\$250,790	24.5%	-3.5%	-7.7%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$0	\$26,136	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,809	\$3,116	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$1,529	\$0	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$179	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$60,528	\$82,230	\$75,499	\$74,446	23.0%	-9.5%	-1.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$81,333	\$26,341	\$123,193	\$36,012	-55.7%	36.7%	-70.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$102,938	\$0	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$11,411	\$19,954	\$2,439	NA	-78.6%	-87.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$95,443	\$31,416	NA	NA	-67.1%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$94,148	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$125,921	\$117,309	\$85,326	\$19,917	-84.2%	-83.0%	-76.7%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$182,495	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,247,632	\$5,363,782	\$5,203,229	\$4,716,981	11.0%	-12.1%	-9.3%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$57,323	\$88,263	\$140,144	\$98,573	72.0%	11.7%	-29.7%
21320	Students	Health Services - Medical Services	\$27,303	\$37,856	\$45,311	\$48,432	77.4%	27.9%	6.9%
21340	Students	Health Services - Nurse Services	\$312	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$358,922	\$524,452	\$449,943	\$472,391	31.6%	-9.9%	5.0%
Student Instructional Support Total			\$443,859	\$650,572	\$635,397	\$619,396	39.5%	-4.8%	-2.5%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$13,362	\$14,252	\$15,005	\$14,703	10.0%	3.2%	-2.0%
23150	General Administration	Board of Education - Legal Services	\$6,540	\$14,215	\$2,790	\$2,160	-67.0%	-84.8%	-22.6%
23160	General Administration	Board of Education - Promotion Expenses	\$2,809	\$3,263	\$2,906	\$2,461	-12.4%	-24.6%	-15.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$12,322	\$14,352	\$13,715	\$13,177	6.9%	-8.2%	-3.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,570	\$285,665	\$363,553	\$303,058	78.7%	6.1%	-16.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$600	\$600	\$600	\$600	0.0%	0.0%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$3,664	\$2,364	NA	NA	-35.5%
25750	Central Services	Personnel Services - Health Services	\$1,343	\$747	\$595	\$239	-82.2%	-68.0%	-59.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$5,844	\$5,612	NA	NA	-4.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Rising Sun-Ohio Co Com (6080)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change					
					2006 to 2015	2009 to 2015	2014 to 2015			
25890 Central Services Other Technology Services	\$0	\$0	\$0	\$20,000	NA	NA	NA			
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$688,721	\$752,917	\$739,989	\$698,314	1.4%	-7.3%	-5.6%			
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$625	\$50,997	\$69,023	\$52,379	8280.5%	2.7%	-24.1%			
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$88,790	\$129,762	\$188,027	\$158,141	78.1%	21.9%	-15.9%			
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$418	\$0	\$0	\$0	NA	NA	NA			
26499 Category not Specified Other - 2007 Account Code	\$51,677	\$0	\$0	\$0	NA	NA	NA			
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$10,546	\$23,062	\$463	\$0	NA	NA	NA			
26700 Oper. & Maint. of Plant Serv. Insurance	\$3,643	\$0	\$0	\$0	NA	NA	NA			
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$53,450	\$71,120	\$71,175	NA	33.2%	0.1%			
27100 Student Transportation Vehicle Operation	\$185,727	\$223,088	\$208,119	\$219,445	18.2%	-1.6%	5.4%			
27300 Student Transportation Vehicle Servicing and Maintenance	\$130,136	\$135,382	\$178,518	\$142,957	9.9%	5.6%	-19.9%			
27400 Student Transportation Purchase of School Buses	\$67,725	\$44,992	\$0	\$158,230	133.6%	251.7%	NA			
27500 Student Transportation Insurance on Buses	\$245	\$18,316	\$22,697	\$19,520	7867.3%	6.6%	-14.0%			
27700 Student Transportation Contracted Transportation Services	\$3,843	\$6,154	\$5,122	\$3,813	-0.8%	-38.0%	-25.6%			
27900 Student Transportation Other Student Transportation Services	\$2,819	\$3,597	\$3,353	\$4,419	56.8%	22.9%	31.8%			
31200 Food Services Operations Food Preparation and Dispensing	\$152,372	\$205,812	\$209,409	\$233,226	53.1%	13.3%	11.4%			
31400 Food Services Operations Food Purchases	\$0	\$0	\$5,530	\$0	NA	NA	NA			
Overhead and Operational Total				\$1,593,832	\$1,980,625	\$2,110,042	\$2,125,993	33.4%	7.3%	0.8%
Non Operational										
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$200	\$200	NA	NA	0.0%			
33200 Category not Specified Community Recreation	\$19,469	\$21,860	\$13,612	\$11,290	-42.0%	-48.4%	-17.1%			
33400 Category not Specified Athletic Coaches	\$20,803	\$47,276	\$126,670	\$141,976	582.5%	200.3%	12.1%			
33990 Other Community Services Other	\$921	\$317	\$0	\$0	NA	NA	NA			
43000 Category not Specified Professional Services	\$65,857	\$2,250	\$256	\$2,821	-95.7%	25.4%	1001.0%			
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$179,829	\$180,393	\$229,412	\$126,959	-29.4%	-29.6%	-44.7%			
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$15	\$0	\$0	\$0	NA	NA	NA			
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$63,571	\$57,624	\$82,425	\$24,862	-60.9%	-56.9%	-69.8%			
53100 Lease Rental Buildings-Principal	\$0	\$324,094	\$377,214	\$466,996	NA	44.1%	23.8%			
53150 Lease Rental Buildings-Interest	\$0	\$329,906	\$276,786	\$184,504	NA	-44.1%	-33.3%			
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$2,500	NA	NA	NA			
60700 Category not Specified Scholarships	\$6,450	\$17,900	\$18,300	\$413,444	6310.0%	2209.7%	2159.3%			
Non Operational Total				\$356,914	\$981,620	\$1,124,874	\$1,375,552	285.4%	40.1%	22.3%
Prorated by Fund										
26491 NA PERF - Academic Achievement	\$34,378	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Instructional Support	\$5,071	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Overhead and Operational	\$20,819	\$0	\$0	\$0	NA	NA	NA			
26491 NA PERF - Non Operational	\$240	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Academic Achievement	\$223,993	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Instructional Support	\$33,151	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Overhead and Operational	\$59,863	\$0	\$0	\$0	NA	NA	NA			
26492 NA Social Security - Non Operational	\$1,572	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Academic Achievement	\$486,213	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Instructional Support	\$71,921	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Overhead and Operational	\$79,377	\$0	\$0	\$0	NA	NA	NA			
26494 NA Group Insurance - Non Operational	\$3,413	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Academic Achievement	\$1,804	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Instructional Support	\$267	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Overhead and Operational	\$313	\$0	\$0	\$0	NA	NA	NA			
26496 NA Unemployment Compensation - Non Operational	\$13	\$0	\$0	\$0	NA	NA	NA			

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Rising Sun-Ohio Co Com (6080)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$19,237	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$2,849	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$3,029	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$135	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,047,658	\$0	\$0	\$0	NA	NA	NA